

Steps for Expenditure Coding of Special Revenue Accounts

For Local Grants

Description: Grants provided by not for profits, foundations, individuals, etc. and are not distributed via state or federal government.

- 1) Assign an individual fund code to each grant within the range of 2000 - 2199
- 2) Code expenditure transactions using model chart of account for expenditure category and substitute the assigned fund code for fund 1000 in the model chart
- 3) Special revenue funds may use cost centers as follows
950 (K-8) and/or 990 (9-12)
390 for CTE Schools
400 for Adult Education grants

For State Grants

Description: Grants distributed by the state that are from a state (not federal) source of revenue

- 1) Assign an individual fund code to each grant within the range of 2200 - 2299
- 2) Code expenditure transactions using model chart of account for expenditure category and substitute the assigned fund code for fund 1000 in the model chart
- 3) Special revenue funds may use cost centers as follows
950 (K-8) and/or 990 (9-12)
390 for CTE Schools
400 for Adult Education grants

For Federal Grants

Description: Grants that have a Federal source of revenue and may be distributed through the state or directly from the Federal government

- 1) Each Federal grant should have an individual fund number; fund numbers assigned by MDOE are indicated by type; if a fund code has no state assigned description, it is available for local assignment

Grant Type

Title I

Fund #	CFDA #	Name
2300	84.010	Disadvantaged
2310	84.010	Program Improvement
2320	84.011	IC Consortium
2330	84.011	Migrant
2340	84.013	Neglected and Delinquent
2350	84.213	Even Start
2360	84.214	Migrant Even Start

2370	84.330	Advanced Placement Fee Program
2380	84.332	Comprehensive School Development
2390	84.334	Gear Up
2400	84.348	Accountability
2410	84.357	Reading First

For Federal Grants

Description: Grants that have a Federal source of revenue and may be distributed through the state or directly from the Federal government

- 1) Each Federal grant should have an individual fund number; fund numbers assigned by MDOE are indicated by type; if a fund code has no state assigned description, it is available for local assignment

Grant Type	Fund #	CFDA #	Name
Federal Special Education	2460		Maine Care
	2470	84.027	Local Entitlement
	2480	84.027	Administrative Grant
	2490	84.027	Building Capacity and Improvement
	2500	84.027	Discretionary
	2510	84.173	Pre School Handicapped
	2520	84.181	Part C Infants and Children
	2530	84.224	CITE (Assistive Technology)
	2540	84.323	State Improvement
	2550	84.326	Supervision Enhancement
Other Federal Funds (not Special Education)	2600	84.184	Community Service for Expelled Students (Safe and Drug Free)
	2610	84.196	McKinney Homeless
	2620	84.215	Character Ed (Title V)
	2630	84.287	21st Century Grants (Title IV)
	2640	84.298	Title V State Grants for Innovative Programs
	2650	84.318	Title IID Educational Technology State Grants
	2660	84.318	Title IID Educational Technology Competitive Grants
	2670	84.358	Title VI Rural & Low Income
	2680	84.365	Title III Language Acquisition
	2690	84.367	Title II A Improving Teacher Quality State Activities
	2700	84.367	Title II A Improving Teacher Quality State Grants
	2710	84.369	State Assessments and Enhanced Assessment Instruments (Title VI)
	2720	93.576	Refugee Resettlement Assistance
	2730	93.938	HIV/AIDS Education
	2740	93.938	School Health Part A Grants
	2750	93.938	Youth Media Grants
	2760	93.938	Physical Activity Grants
	2770	93.991	Rape Crisis Grants
	2780	94.004	Learn & Serve America

	2790	94.004	Learn & Serve Living Democracy
Perkins	2850	84.048	Incarcerated
	2860	84.048	Title I C
	2870	84.048	Target Area Reserve
	2880	84.234	Tech Prep
	2890	84.243	State Admin

- 2) Special revenue funds may use cost centers as follows
- 950 (K-8) and/or 990 (9-12)
 - 390 for CTE Schools
 - 400 for Adult Education grants

For Other Special Revenue Funds

Description: Federal revenue sources that are not accounted for in previous chart detail

- 1) Each Federal grant should have an individual fund number; fund numbers assigned by MDOE are indicated; if a fund code has no state assigned description, it is available for local assignment

Fund #	CFDA #	Name
2930		School Nutrition
2950	84.002	Adult Education Basic Grant
2960	84.002	Adult Education Corrections
2970	84.002	Adult Education Special Projects
2980	84.002	Adult Education State Leadership

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